

LAW OFFICES OF
MacMILLAN, SOBANSKI & TODD, LLC

Richard S. MacMillan
Mark J. Sobanski
Oliver E. Todd, Jr.
Ted C. Gillespie
Douglas V. Pavelko
Allen W. Inks
John B. Molnar
Gary M. Sutter
Thedford I. Hitaffer
Scott A. Blake
Shital A. Shah
Gregory W. Robinette

One Maritime Plaza
Fourth Floor
720 Water Street
Toledo, Ohio 43604-1853

Telephone (419) 255-5900
Facsimile (419) 255-9639
e-mail accounting@mstfirm.com

February 7, 2002

Perrysburg, Ohio Office
Donald R. Fraser
Richard G. Martin
J. Douglas Miller
132C West Second Street
Perrysburg, Ohio 43551-1401
Telephone (419) 874-1100
Facsimile (419) 874-1130

Livonia, Michigan Office
William J. Clemens
Mark L. Mollon
Donald A. Wilkinson
Michael L. Flynn
38705 Seven Mile Road, Suite 360
Livonia, Michigan 48152-3987
Telephone (734) 542-0900
Facsimile (734) 542-9569

SENT VIA FAX - 703-308-5077

Refund Department
Commissioner of Patents and Trademarks
2011 Crystal Drive
Suite 811
Arlington, VA 22202

Re: Deposit Account #50-0577

Dear Sir or Madam:

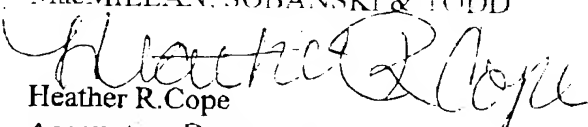
Please credit the above-referenced Deposit Account for the following charge. We were charged \$740.00 for a basic filing fee – utility. We should not be charged \$740.00 for the basic filing fee because this is a small entity case therefore the charge should only be \$370.00.

<u>Date Posted</u>	<u>Control No.</u>	<u>Description</u>	<u>Fee Code</u>	<u>Charge</u>
01/07/02	32	10034551	101	\$ 740.00

The total amount that should have been charged for the basic filing fee – utility should have been \$370.00; therefore the total credit due is **\$370.00**.

Thank you for your time. Please call me at the above number should you have any questions.

Very truly yours,
MacMILLAN, SOBANSKI & TODD


Heather R. Cope
Accounting Department